

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

October 5, 1954

Alcohol and Tobacco Tax Division  
Industry Circular No. 54-5

Preliminary Draft of Proposed Regulations  
(26 CFR Part 295)  
Removal of Tobacco Products and Cigarette Papers and Tubes,  
Without Payment of Tax, for Use of the United States

Manufacturers of tobacco products and  
cigarette papers and tubes concerned;

1. The purpose of this industry circular is to place before you advance copy of a proposed regulation to implement certain provisions of the Internal Revenue Code of 1954.

2. Attached hereto, for your consideration, is a preliminary draft of proposed Part 295, Title 26, Code of Federal Regulations, relating to the removal of tobacco products and cigarette papers and tubes, without payment of tax, for use of the United States.

3. We invite your criticism and comment with regard to the provisions in such preliminary draft of the regulations.

4. Correspondence in regard to this industry circular should refer to the number thereof and to the symbols O:AT:TP.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

Attachment

IRS-3655